

FY 2000-01 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - PENNGROVE

A. Program Description

This budget finances the maintenance, construction, debt service, and administration of a collection system and pumping station which serves the Penngrove area. Raw sewage is pumped to the City of Petaluma for treatment and disposal. These services are provided by Petaluma pursuant to an agreement between the two entities. The City of Petaluma charges the Penngrove Sanitation Zone (SZ) for treatment on the basis of Equivalent Single Family Dwellings (ESDs).

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
Operations	\$261,000	\$282,040	8.06%	\$46,101	\$44,125	(4.29%)
Bonds	10,575	10,225	(3.31%)	(6,125)	(6,125)	0.00%
Construction	20,000	15,000	(25.00%)	(39,625)	(50,000)	26.18%
TOTAL:	\$291,575	\$307,265	5.38%	\$351	(\$12,000)	(3518.75%)

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	426	436	445	446	2.29%
Total APNs	358	359	360	360	0.28%

E. Summary of Issues and Significant Changes

The Agency operations in the Penngrove Sanitation Zone (Penngrove SZ) are limited to administrative services and operation/maintenance of the collection system and pumping station. The wastewater collected by the Penngrove collection system flows through the City of Petaluma's collection system to the Petaluma wastewater treatment plant. Wastewater generated by the Penngrove SZ and Petaluma is treated to meet secondary standards at the City's treatment plant.

In the future, Petaluma may be awarding a contract for the design, construction, and operation of a new wastewater treatment plant that meets advanced (tertiary) wastewater treatment standards. The cost of the new wastewater treatment facility is in excess of \$50 million. Funding the project is expected to require a substantial increases in the annual service charge over the next three years. Such rate increases, when implemented, will be passed on to the Penngrove SZ customers.

E. Summary of Issues and Significant Changes (Continued)

Beginning in FY 95-96, a capital replacement program was implemented within the sanitation zones and districts. The purpose of the program is to provide for the long-term replacement of existing facilities that are worn out and in disrepair. Investment in capital replacement will extend the life of existing facilities at current sanitation standards and will reduce operations and maintenance costs. The cost of the program is financed through operating transfers from the operations fund to the construction fund. It is the Agency's objective to fund the program to the level of depreciation expense for each zone or district. If the operations fund does not have sufficient cash available, a transfer of funds to construction will not be made and the capital replacement projects will be delayed to the next fiscal year.

During FY 99-00, the Penngrove SZ will transfer \$45,000 from the operations fund to the construction fund to finance the capital replacement program. This amount will fully fund the Penngrove SZ's FY 99-00 budgeted depreciation expense of \$45,000. For FY 00-01, a transfer of \$45,000 is recommended in order to continue to fully fund depreciation.

The amount requested in the construction fund for capital projects covers miscellaneous items associated with Petaluma's upgrade (\$10,000) and replacement of portions of the collection system (\$5,000). Connection fees continue to be collected for the future expansion of the collection system and capacity requirements in the City of Petaluma's wastewater treatment facilities.

In January 2000, Agency staff held a Sanitation Workshop presenting a summary of operational and regulatory issues associated with sanitation systems operated by the Agency, providing information regarding past operational practices, changes in the regulatory environment, the estimated cost of sanitation services, and strategies for addressing current and future operational issues. Three levels of service and their costs were identified for each of the sanitation systems and are described below.

Minimum Level of Service: Includes services necessary for the protection of public health, employee safety, and public safety.

Standard Level of Service: Includes services necessary to operate and maintain the sanitation systems in order to limit or reduce the risk of (1) service interruption and (2) violations of the respective National Pollutant Discharge Elimination System (NPDES) permit or Waste Discharge Requirements (WDRs) issued by the Regional Boards.

Asset Preservation Level of Service: Includes services and programs necessary to (1) operate, maintain and replace facilities and equipment within the sanitation systems in order to preserve the system's assets, (2) provide a beneficial impact on the quality of life in the community, and (3) provide economic savings to the ratepayers through optimizing life cycle costs.

The requested rate per ESD for FY 00-01 annual service charges is \$520, representing a 8.11% increase from FY 99-00. The increase is necessary to (1) meet the FY 00-01 increase in the City of Petaluma's sewer service charge, and (2) fully fund the programs and services necessary to provide an asset preservation level of service for the forthcoming fiscal year.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2000-01 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - PENNGROVE - OPERATIONS
 Section/Index No: 680108

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$201,751	\$223,205	\$21,454	10.63%
1061 Flat Charges - PY	2,300	2,300	0	0.00%
1120 Penalties/Costs on Taxes	250	250	0	0.00%
Subtotal Taxes	\$204,301	\$225,755	\$21,454	10.50%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$6,750	\$8,000	\$1,250	18.52%
Subtotal Use of Money	\$6,750	\$8,000	\$1,250	18.52%
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$3,848	\$4,160	\$312	8.11%
Subtotal Charges for Services	\$3,848	\$4,160	\$312	8.11%
TOTAL REVENUES	\$214,899	\$237,915	\$23,016	10.71%

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$500	\$1,000	\$500	100.00%
6180 Maintenance - Bldgs / Impr	19,000	22,000	3,000	15.79%
6522 District Services	35,000	37,000	2,000	5.71%
6573 Administration Costs	2,000	2,000	0	0.00%
6610 Legal Services	500	2,000	1,500	300.00%
6630 Audit / Accounting Services	1,000	1,040	40	4.00%
7000 Special Departmental Exp	96,000	110,000	14,000	14.58%
7320 Utilities	6,000	6,000	0	0.00%
Subtotal Services and Supplies	\$160,000	\$181,040	\$21,040	13.15%

OTHER CHARGES

7980 Depreciation	\$45,000	\$45,000	\$0	0.00%
Subtotal Other Charges	\$45,000	\$45,000	\$0	0.00%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 680108

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$45,000	\$45,000	\$0	0.00%
<i>Subtotal Other Financing Uses</i>	\$45,000	\$45,000	\$0	0.00%
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$11,000	\$11,000	\$0	0.00%
<i>Subtotal Appropriations for Contin.</i>	\$11,000	\$11,000	\$0	0.00%
TOTAL EXPENDITURES	\$261,000	\$282,040	\$21,040	8.06%
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$46,101	\$44,125	(\$1,976)	(4.29%)

FY 2000-01 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - PENNGROVE - BONDS**
 Section/Index No: **680207**

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$14,000	\$14,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	500	500	0	0.00%
1040 Prop Taxes - CY Unsecured	500	500	0	0.00%
1060 Prop Taxes - PY Secured	0	0	0	N/A
Subtotal Taxes	\$15,000	\$15,000	\$0	0.00%

USE OF MONEY

1700 Interest on Pooled Cash	\$1,350	\$1,000	(\$350)	(25.93%)
Subtotal Use of Money	\$1,350	\$1,000	(\$350)	(25.93%)

INTERGOVERNMENTAL REVENUES

2440 St - HOPTR	\$350	\$350	\$0	0.00%
Subtotal Intergovernmental Revenues	\$350	\$350	\$0	0.00%

TOTAL REVENUES	\$16,700	\$16,350	(\$350)	(2.10%)
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EXPENDITURES:

SERVICES AND SUPPLIES

6635 Fiscal Agent Fees	\$200	\$200	\$0	0.00%
Subtotal Services and Supplies	\$200	\$200	\$0	0.00%

OTHER CHARGES

7920 Interest	\$10,375	\$10,025	(\$350)	(3.37%)
Subtotal Other Charges	\$10,375	\$10,025	(\$350)	(3.37%)

ADMINISTRATIVE CONTROL ACCOUNT

9200 Ent - Principal	\$7,000	\$7,000	\$0	0.00%
9209 Ent - Principal Clearing	(7,000)	(7,000)	0	0.00%
Subtotal Administrative Control	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$10,575	\$10,225	(\$350)	(3.31%)
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TOTAL NET COST (Expenditures Minus Revenues)	(\$6,125)	(\$6,125)	\$0	0.00%
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FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - PENNGROVE - CONSTRUCTION
Section/Index No: 680306

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

USE OF MONEY

1700 Interest on Pooled Cash	\$14,625	\$20,000	\$5,375	36.75%
Subtotal Use of Money	\$14,625	\$20,000	\$5,375	36.75%

OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$45,000	\$45,000	\$0	0.00%
Subtotal Other Financing Sources	\$45,000	\$45,000	\$0	0.00%

TOTAL REVENUES	\$59,625	\$65,000	\$5,375	9.01%
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EXPENDITURES:

FIXED ASSETS

8510 Buildings / Improvements	\$15,000	\$10,000	(\$5,000)	(33.33%)
9142 Capital Replacement Program	5,000	5,000	0	0.00%
Subtotal Fixed Assets	\$20,000	\$15,000	(\$5,000)	(25.00%)

TOTAL EXPENDITURES	\$20,000	\$15,000	(\$5,000)	(25.00%)
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TOTAL NET COST (Expenditures Minus Revenues)	(\$39,625)	(\$50,000)	(\$10,375)	26.18%
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FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Operations

Character: Taxes

Character No.: 680108-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase from the adopted FY 98-99 budget. The rate will increase 8.11%, from \$481 to \$520. Additionally, the number of ESDs charged on the tax roll is expected to increase from 428 budgeted in FY 99-01 to 438 for FY 00-01.

ESDs times annual rate:	438 x \$520	\$227,760
Less Estimated Delinquency Factor:	2%	(4,555)
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		\$223,205

1061 Flat Charges - PY

This item records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character: Use of Money

Character No.: 680108-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$160,000
Projected Interest Rate	5.00%
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Projected/Planned Interest on Pooled Cash	\$8,000

Character: Charges for Services

Character No.: 680108-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

The Zone will experience an increase in revenue from invoiced entities due to the annual sewer service charge increase from \$481 to \$520. The number of budgeted invoiced ESDs will remain the same as last fiscal year (8).

ESDs x Annual Charge	8 x \$520	=	\$4,160
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FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Operations

Character: Services and Supplies

Character No.: 680108-60

6040 Communications

This account records expenses paid by the Zone for outside communication services such as Pacific Bell and AT&T.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the collection system. The requested amount will cover work such as repair or replacement of certain manholes and pumps, as well as reconfiguration of some of the collection system plumbing in order to handle increased flows coming into the pump station.

6522 District Services

This account records the cost of labor and overhead associated with operation and maintenance of the Zone's facilities and equipment, as well as other related service and supply type items. The requested amount will cover anticipated increased labor costs due to cost of living increases and organizational changes.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

6630 Audit / Accounting Services

This item represents the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on the Zone's accounting.

7000 Special Departmental Expense

The Penngrove Sanitation Zone does not have a sewer treatment plant. Rather, the Zone has an agreement with the City of Petaluma to accept and treat sewage. The amount requested for the forthcoming year reflects a substantial increase from the current year budget consistent with planned rate increases by the City of Petaluma to fund the design and construction of a new treatment plant that meets advanced wastewater treatment (AWT) standards.

7320 Utilities

This account records the cost of payments made for utilities such as gas, electricity, and water. The request is unchanged from the current year budget.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Operations

Character: Other Charges

Character No.: 680108-75

7980 Depreciation

Generally accepted accounting principles require that depreciation be expensed each year.

Character: Other Financing Uses

Character No.: 680108-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

The transfer proposed for the forthcoming year will fully fund the Zone's estimated depreciation expense.

Character: Appropriations for Contingencies

Character No.: 680108-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Bonds

Character: Taxes

Character No.: 680207-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1060 Prop Taxes - PY Secured

No amount is recommended since no revenue has been received in this account in recent years.

Note:

The FY 00-01 bond payment amount (principal and interest) is \$17,025. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character: Use of Money

Character No.: 680207-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$20,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$1,000

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Bonds

Character: Intergovernmental Revenue

Character No.: 680207-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

Character: Services and Supplies

Character No.: 680207-60

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

Character: Other Charges

Character No.: 680207-75

7920 Interest

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began March 1, 1978 and will continue semi-annually until September 1, 2017. The request for the forthcoming year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character: Administrative Control

Character No.: 680207-92

9200 Ent - Principal

This account reflects the principal expense for general obligation bonds that were issued in 1977 to finance the local share of a wastewater collection system. Payments on the bonds will continue until September 1, 2017. The FY request is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$300,000
Total FY 77-78 through FY 98-99 Principal Payments:	(89,000)
FY 99-00 Principal Payment:	(7,000)
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Outstanding Bond Amount	\$204,000

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Penngrove - Construction

Character: Use of Money

Character No.: 680306-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$400,000
Projected Interest Rate	5.00%
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Projected/Planned Interest on Pooled Cash	\$20,000

Character: Other Financing Sources

Character No.: 680306-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character: Fixed Assets

Character No.: 680306-85

8510 Buildings / Improvements

The amount requested for the forthcoming year will cover control automation work and other miscellaneous facility upgrades.

9142 Capital Replacement Program

The amount requested for the forthcoming year is intended to be used for replacement of portions of the collection system.

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Penngrove - Operations

Index No.: 680108

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$158,591	\$167,956	\$181,903
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$210,285	\$219,094	\$237,915
Expenditures - (Decrease) fund balance	(\$237,264)	(\$250,147)	(\$282,040)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$26,979)	(\$31,053)	(\$44,125)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	\$36,344	\$45,000	\$45,000
8090 - Loss on Fixed Asset	\$0	\$0	\$0
Net Adjustment - Increase/(Decrease) to Fund Balance	\$36,344	\$45,000	\$45,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$167,956	\$181,903	\$182,778
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$9,365	\$13,947	\$875
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$198,901	\$207,863	
Other Receivables	7,169	8,548	
Prepaid Expense	0	0	
Accounts Payable	(47,479)	(48,455)	
Total Beginning Fund Balance	\$158,591	\$167,956	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Penngrove - Bonds

Index No.: 680207

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$24,838	\$21,627	\$20,752
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$14,447	\$16,700	\$16,350
Expenditures - (Decrease) fund balance	(\$10,658)	(\$10,575)	(\$10,225)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$3,789	\$6,125	\$6,125
Adjustments to Reserves/Encumbrances:			
9200 - Enterprise Principal	(\$7,000)	(\$7,000)	(\$7,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$7,000)	(\$7,000)	(\$7,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$21,627	\$20,752	\$19,877
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$3,211)	(\$875)	(\$875)
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$35,471	\$32,144	
Matured Bonds Payable	(\$7,000)	(\$7,000)	
Interest Payable	(3,633)	(3,517)	
Total Beginning Fund Balance	\$24,838	\$21,627	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Penngrove - Construction

Index No.: 680306

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance Available for Budgeting (See Detailed Components Below)	\$295,193	\$384,625	\$448,570
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$72,687	\$63,494	\$65,000
Expenditures - (Decrease) fund balance	(\$2,855)	(\$20,000)	(\$15,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$69,832	\$43,494	\$50,000
Adjustments to Reserves/Encumbrances:			
4220 - Contributed Capital (Connection Fees)	\$19,600	\$20,451	\$0
Net Adjustment - Increase/(Decrease) to Fund Balance	\$19,600	\$20,451	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance Available for Budgeting	\$384,625	\$448,570	\$498,570
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$89,432	\$63,945	\$50,000
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$295,193	\$384,625	
Accounts Receivable	0	0	
Accounts Payable	0	0	
Total Beginning Fund Balance	\$295,193	\$384,625	